

2012-105 AUDIT SCOPE AND OBJECTIVES—State Children’s Trust Fund and Child Health and Safety Fund

The audit by the State Auditor’s Office will provide independently developed and verified information related to the State’s use of the State Children’s Trust Fund (SCTF) and the Child Health and Safety Fund (CHSF) and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review and assess the current fiscal condition of the SCTF and CHSF.
3. For the most recent six fiscal years, determine whether funds from SCTF and CHSF have been used in accordance with state laws by performing the following for each fiscal year:
 - a. Identify the entities that have received funding, as well as the programs and purposes for which the funds were used.
 - b. Determine the amount and percentage of funds used for administration by the administering state departments.
 - c. For a sample of expenditures and transfers, determine if the amounts and activities were for programs and purposes allowed by law.
 - d. Determine if any of the moneys were used to supplant programs and services otherwise funded through federal, state, or county funds.
4. Review and assess the extent to which any performance standards have been developed for the programs and services funded by the SCTF or CHSF. Further, determine whether such measures are appropriate, reasonable, and whether the respective state departments are meeting them.
5. Identify any program evaluations or studies that have been conducted and assess the results to determine whether funding objectives for SCTF or CHSF were achieved effectively or efficiently.
6. Review and assess the extent to which the departments of Social Services and Public Health monitored their respective program operations to ensure fiscal integrity is maintained and to identify any management issues and potential noncompliance.
7. Review and assess any other issues that are significant to the State’s administration of the SCTF or CHSF.